EMPLOYER STATUS DETERMINATION Pittsburgh Industrial Railroad, Inc.

This is the determination of the Railroad Retirement Board concerning the status of Pittsburgh Industrial Railroad, Inc. (PIR), as an employer under the Railroad Retirement Act (45 U.S.C. § 231 $\underline{\text{et}}$ $\underline{\text{seq}}$.) and the Railroad Unemployment Insurance Act (45 U.S.C. § 351 $\underline{\text{et}}$ $\underline{\text{seq}}$.).

PIR began doing business December 7, 1996. Bruce M. Flohr is the President of PIR.

In Surface Transportation Board Finance Docket 33308, PIR filed a notice of exemption to acquire and operate 42 to 50 miles of rail line formerly owned by Conrail and the Pittsburgh, Chartiers and Youghiogheny Railway Company, a subsidiary of Conrail. PIR interchanges with Conrail, CSXT, and the Pittsburgh, Allegheny & McKees Rocks Railroad.

The evidence of record establishes that PIR is a carrier operating in interstate commerce. Accordingly, it is determined that PIR is an employer within the meaning of section 1(a)(1)(i) of the Railroad Retirement Act (45 U.S.C. § 231(a)(1)(i)) and the corresponding provision of the Railroad Unemployment Insurance Act as of December 7, 1996, the date on which it commenced operations.

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